

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Yakima School District of Yakima County for the fiscal year ended August 31, 2020, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2019-August 31, 2020

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	234,618,025.10	416,080.82	9,350,689.17	1,993,735.40	498,097.30	0.00	246,876,627.79
Total Expenditures	229,659,051.66	342,333.49	8,092,246.26	780,144.14	0.00	0.00	238,873,775.55
Other Financing Uses	657,316.00	0.00	0.00	0.00	0.00	0.00	657,316.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	4,301,657.44	73,747.33	1,258,442.91	1,213,591.26	498,097.30	0.00	7,345,536.24
Beginning Total Fund Balance	23,732,885.28	570,391.30	12,258,814.89	2,626,822.63	766,267.01	0.00	39,955,181.11
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	28,034,542.72	644,138.63	13,517,257.80	3,840,413.89	1,264,364.31	0.00	47,300,717.35

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	3,975,843.25	43,275.35	53,655.80	30,293.92	150.41	0.00	4,103,218.73
Minus Warrants Outstanding	-3,417,265.91	-7,491.79	0.00	-20,143.86	0.00	0.00	-3,444,901.56
Taxes Receivable	6,419,515.93		3,655,937.25	0.00	0.00		10,075,453.18
Due From Other Funds	4,698.00	3,654.15	0.00	0.00	0.00	0.00	8,352.15
Due From Other Governmental Units	5,377,912.17	0.00	381,642.66	28,977.00	0.00	0.00	5,788,531.83
Accounts Receivable	306,551.54	0.00	0.00	0.00	0.00	0.00	306,551.54
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	27,892.65	680.83	4,283.26	3,974.24	843.90	0.00	37,674.88
Inventory	412,293.50	0.00		0.00			412,293.50
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	29,050,517.00	642,988.00	13,077,676.08	3,831,998.00	1,263,370.00	0.00	47,866,549.08
Investments/Cash With Trustee	155,955.48		0.00	0.00	0.00	0.00	155,955.48
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	42,313,913.61	683,106.54	17,173,195.05	3,875,099.30	1,264,364.31	0.00	65,309,678.81
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	42,313,913.61	683,106.54	17,173,195.05	3,875,099.30	1,264,364.31	0.00	65,309,678.81
LIABILITIES							
Accounts Payable	4,842,942.57	34,267.91	0.00	0.00	0.00	0.00	4,877,210.48
Contracts Payable Current	0.00	0.00		34,685.41	0.00	0.00	34,685.41
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	1,206,962.02	0.00		0.00			1,206,962.02
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	766,645.57	0.00		0.00			766,645.57
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	1,039,650.65						1,039,650.65
Due To Other Funds	3,654.15	4,698.00	0.00	0.00	0.00	0.00	8,352.15
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	2.00	0.00	0.00	0.00		2.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	7,859,854.96	38,967.91	0.00	34,685.41	0.00	0.00	7,933,508.28
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	6,419,515.93		3,655,937.25	0.00	0.00		10,075,453.18
TOTAL DEFERRED INFLOWS OF RESOURCES	6,419,515.93	0.00	3,655,937.25	0.00	0.00	0.00	10,075,453.18
FUND BALANCE:							
Nonspendable Fund Balance	412,293.50	0.00	0.00	0.00	0.00	0.00	412,293.50
Restricted Fund Balance	6,583,019.37	644,138.63	13,517,257.80	1,412,941.69	1,264,364.31	0.00	23,421,721.80
Committed Fund Balance	172,901.77	0.00	0.00	0.00	0.00	0.00	172,901.77
Assigned Fund Balance	2,513,461.09	0.00	0.00	2,427,472.20	0.00	0.00	4,940,933.29

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	18,352,866.99	0.00	0.00	0.00	0.00	0.00	18,352,866.99
TOTAL FUND BALANCE	28,034,542.72	644,138.63	13,517,257.80	3,840,413.89	1,264,364.31	0.00	47,300,717.35
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	42,313,913.61	683,106.54	17,173,195.05	3,875,099.30	1,264,364.31	0.00	65,309,678.81

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							0.00
Local	13,132,040.37	416,080.82	7,936,518.52	1,760,454.23	13,711.47		23,258,805.41
State	195,510,005.53		0.00	233,281.17	473,123.33		196,216,410.03
Federal	25,711,093.80		756,854.65	0.00	0.00		26,467,948.45
Other	264,885.40			0.00	0.00	0.00	264,885.40
TOTAL REVENUES	234,618,025.10	416,080.82	8,693,373.17	1,993,735.40	486,834.80	0.00	246,208,049.29
EXPENDITURES:							0.00
CURRENT:							0.00
Regular Instruction	109,289,568.86						109,289,568.86
Special Education	34,425,218.48						34,425,218.48
Vocational Education	10,531,955.75						10,531,955.75
Skill Center	4,116,595.09						4,116,595.09
Compensatory Programs	29,398,010.20						29,398,010.20
Other Instructional Programs	1,199,161.86						1,199,161.86
Community Services	4,641,242.57						4,641,242.57
Support Services	35,564,681.63						35,564,681.63
Student Activities/Other		342,333.49				0.00	342,333.49
CAPITAL OUTLAY:							0.00
Sites				405,291.79			405,291.79
Building				124,115.07			124,115.07
Equipment				250,737.28			250,737.28
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	492,617.22						492,617.22
DEBT SERVICE:							0.00
Principal	0.00		3,715,000.00	0.00	0.00		3,715,000.00
Interest and Other Charges	0.00		4,377,246.26	0.00	0.00		4,377,246.26

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	229,659,051.66	342,333.49	8,092,246.26	780,144.14	0.00	0.00	238,873,775.55
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	4,958,973.44	73,747.33	601,126.91	1,213,591.26	486,834.80	0.00	7,334,273.74
OTHER FINANCING SOURCES (USES):							0.00
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		657,316.00	0.00	0.00		657,316.00
Transfers Out (GL 536)	-657,316.00		0.00	0.00	0.00	0.00	-657,316.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	11,262.50		11,262.50
TOTAL OTHER FINANCING SOURCES (USES)	-657,316.00		657,316.00	0.00	11,262.50	0.00	11,262.50
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	4,301,657.44	73,747.33	1,258,442.91	1,213,591.26	498,097.30	0.00	7,345,536.24
BEGINNING TOTAL FUND BALANCE	23,732,885.28	570,391.30	12,258,814.89	2,626,822.63	766,267.01	0.00	39,955,181.11
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	28,034,542.72	644,138.63	13,517,257.80	3,840,413.89	1,264,364.31	0.00	47,300,717.35

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	70,238.03	13,061,802.34	13,132,040.37
State	178,942,956.51	16,567,049.02	195,510,005.53
Federal	22,171,572.13	3,539,521.67	25,711,093.80
Other	94,200.00	170,685.40	264,885.40
TOTAL REVENUES	201,278,966.67	33,339,058.43	234,618,025.10
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	88,205,752.92	21,083,815.94	109,289,568.86
Special Education	32,998,905.94	1,426,312.54	34,425,218.48
Vocational Education	10,531,955.75	0.00	10,531,955.75
Skills Center	4,116,595.09	0.00	4,116,595.09
Compensatory Programs	29,398,010.20	0.00	29,398,010.20
Other Instructional Programs	1,027,748.13	171,413.73	1,199,161.86
Community Services	124,945.12	4,516,297.45	4,641,242.57
Support Services	35,198,569.86	366,111.77	35,564,681.63
CAPITAL OUTLAY:			
Other	433,708.77	58,908.45	492,617.22
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	202,036,191.78	27,622,859.88	229,659,051.66
REVENUES OVER (UNDER) EXPENDITURES:	-757,225.11	5,716,198.55	4,958,973.44
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	657,316.00	657,316.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-657,316.00	-657,316.00

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-757,225.11	5,058,882.55	4,301,657.44
BEGINNING TOTAL FUND BALANCE	3,717,709.17	20,015,176.11	23,732,885.28
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,960,484.06	25,074,058.66	28,034,542.72

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	11,672,102.00	13,132,040.37	1,459,938.37
State	193,064,011.00	195,510,005.53	2,445,994.53
Federal	30,561,747.00	25,711,093.80	-4,850,653.20
Other	324,150.00	264,885.40	-59,264.60
TOTAL REVENUES	235,622,010.00	234,618,025.10	-1,003,984.90
EXPENDITURES			
CURRENT:			
Regular Instruction	117,154,001.00	109,289,568.86	7,864,432.14
Special Education	35,771,965.00	34,425,218.48	1,346,746.52
Vocational Education	10,551,474.00	10,531,955.75	19,518.25
Skill Center	4,330,881.00	4,116,595.09	214,285.91
Compensatory Programs	30,767,615.00	29,398,010.20	1,369,604.80
Other Instructional Programs	7,124,545.00	1,199,161.86	5,925,383.14
Community Services	618,775.00	4,641,242.57	-4,022,467.57
Support Services	42,552,888.00	35,564,681.63	6,988,206.37
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,043,665.00	492,617.22	551,047.78
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	249,915,809.00	229,659,051.66	20,256,757.34
REVENUES OVER (UNDER) EXPENDITURES	-14,293,799.00	4,958,973.44	19,252,772.44

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-700,000.00	-657,316.00	-42,684.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-700,000.00	-657,316.00	42,684.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-14,993,799.00	4,301,657.44	19,295,456.44
BEGINNING TOTAL FUND BALANCE	25,180,000.00	23,732,885.28	-1,447,114.72
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	10,186,201.00	28,034,542.72	17,848,341.72

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,074,586.00	416,080.82	-658,505.18
State			
Federal			
Other			
TOTAL REVENUES	1,074,586.00	416,080.82	-658,505.18
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,091,863.00	342,333.49	749,529.51
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,091,863.00	342,333.49	749,529.51
REVENUES OVER (UNDER) EXPENDITURES	-17,277.00	73,747.33	91,024.33

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-17,277.00	73,747.33	91,024.33
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	536,313.00	570,391.30	34,078.30
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	519,036.00	644,138.63	125,102.63

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	7,949,750.00	7,936,518.52	-13,231.48
State	0.00	0.00	0.00
Federal	748,000.00	756,854.65	8,854.65
Other			
TOTAL REVENUES	8,697,750.00	8,693,373.17	-4,376.83
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	4,950,000.00	3,715,000.00	1,235,000.00
Interest and Other Charges	4,730,000.00	4,377,246.26	352,753.74
TOTAL EXPENDITURES	9,680,000.00	8,092,246.26	1,587,753.74
REVENUES OVER (UNDER) EXPENDITURES	-982,250.00	601,126.91	1,583,376.91

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	700,000.00	657,316.00	-42,684.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	657,316.00	657,316.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-282,250.00	1,258,442.91	1,540,692.91
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	12,208,000.00	12,258,814.89	50,814.89
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	11,925,750.00	13,517,257.80	1,591,507.80

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,020,000.00	1,760,454.23	-259,545.77
State	0.00	233,281.17	233,281.17
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	2,020,000.00	1,993,735.40	-26,264.60
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	405,291.79	-405,291.79
Building	2,500,000.00	124,115.07	2,375,884.93
Equipment	0.00	250,737.28	-250,737.28
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,500,000.00	780,144.14	1,719,855.86
REVENUES OVER (UNDER) EXPENDITURES	-480,000.00	1,213,591.26	1,693,591.26
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-480,000.00	1,213,591.26	1,693,591.26
BEGINNING TOTAL FUND BALANCE	1,721,295.00	2,626,822.63	905,527.63
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,241,295.00	3,840,413.89	2,599,118.89

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	8,000.00	13,711.47	5,711.47
State	560,000.00	473,123.33	-86,876.67
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	568,000.00	486,834.80	-81,165.20
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	1,300,000.00	0.00	1,300,000.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,300,000.00	0.00	1,300,000.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-732,000.00	486,834.80	1,218,834.80
OTHER FINANCING SOURCES (USES)	486,834.80	486,834.80	486,834.80
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	11,262.50	11,262.50
TOTAL OTHER FINANCING SOURCES (USES)	0.00	11,262.50	11,262.50
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-732,000.00	498,097.30	1,230,097.30
BEGINNING TOTAL FUND BALANCE	763,000.00	766,267.01	3,267.01
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	31,000.00	1,264,364.31	1,233,364.31

August 31, 2020

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	16,680.91	0.00
Cash On Deposit with Cty Treas	150.19	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	154.71	0.00
Investments	147,783.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	164,768.81	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	164,768.81	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	164,768.81	0.00

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	24,107.53	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	24,107.53	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	2,573.28	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	2,573.28	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	26,680.81	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	1,000.39	
Other	12,954.56	0.00
TOTAL DEDUCTIONS	13,954.95	0.00
Net Increase (Decrease)	12,725.86	0.00
Net Position--Prior Year August Beginning	152,042.95	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	152,042.95	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	164,768.81	0.00

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
Voted Debt					
Voted Bonds	91,380,000.00	0.00	3,255,000.00	88,125,000.00	3,665,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	6,005,000.00	0.00	460,000.00	5,545,000.00	475,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	5,823,130.63	6,656,148.65	5,823,130.63	6,656,148.65	1,346,182.48
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	30,852,012.00	1,539,544.00	0.00	32,391,556.00	
Net Pension Liabilities TRS 2/3	7,482,507.00	13,041,716.00	0.00	20,524,223.00	
Net Pension Liabilities SERS 2/3	2,745,752.00	4,441,048.00	0.00	7,186,800.00	
Net Pension Liabilities PERS 1	7,876,349.00	606,948.00	0.00	8,483,297.00	
Total Long-Term Liabilities	152,164,750.63	26,285,404.65	9,538,130.63	168,912,024.65	5,486,182.48

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	11,394,890.13	7,875,746.72	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	11,394,890.13	7,875,746.72	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	64,855.32			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	53,910.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	475.00			
2200 Sales of Goods, Supplies and Services, Unassigned	6,847.22		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	70,238.03			
2300 Investment Earnings	405,203.74	60,771.80	54,454.23	13,711.47
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	360,527.59		0.00	0.00
2600 Fines and Damages	20,278.47		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2700 Rentals and Leases	10,204.25	0.00	0.00	0.00
2800 Insurance Recoveries	41,785.33		0.00	0.00
2900 Local Support Nontax, Unassigned	659,643.48	0.00	1,706,000.00	0.00
2910 E-Rate	43,181.81		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	1,737,150.24	60,771.80	1,760,454.23	13,711.47
STATE, GENERAL PURPOSE				
3100 Apportionment	126,751,064.73			
3121 Special Education - General Apportionment	4,552,008.40			
3300 Local Effort Assistance	16,478,005.18			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	147,781,078.31	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	18,374,973.82			
4122 Special Education - Infants and Toddlers - State	2,056,578.67			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			233,281.17	
4139 Career Launch	0.00			
4155 Learning Assistance	11,807,584.67			
4156 State Institutions, Centers and Homes, Delinquent	460,621.28			
4158 Special and Pilot Programs	2,448,258.53			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	7,473,657.82			
4174 Highly Capable	440,670.49			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4188 Child Care	0.00			
4198 School Food Service	165,596.83			
4199 Transportation - Operations	3,733,990.27			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	677,951.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	89,043.84			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				473,123.33
4000 TOTAL STATE, SPECIAL PURPOSE	47,728,927.22		233,281.17	473,123.33
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	154,514.73	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	756,854.65	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	154,514.73	756,854.65	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	3,391.27			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	3,243,296.11			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	178,522.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	71,347.00			
6151 ESEA Disadvantaged, Fed	5,493,708.35			
6152 Other Title, ESEA Fed	1,182,890.92			
6153 ESEA Migrant, Federal	1,471,782.86			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	11,669.51			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	507,777.57			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	2,973,710.35			
6178 Youth Training Programs	0.00			
6188 Child Care	8,376.65			
6189 Other Community Services	3,376,630.29			
6198 School Food Services	6,271,626.86			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	63,570.07			
6276 Targeted Assistance-ESSER	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	180,275.27			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance-ESSER	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	518,003.99			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	25,556,579.07		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	94,200.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	97,445.40			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	191,645.40		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	73,240.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	73,240.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			11,262.50
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	657,316.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	657,316.00	0.00	11,262.50
TOTAL REVENUES AND OTHER FINANCING SOURCES	234,618,025.10	9,350,689.17	1,993,735.40	498,097.30

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	108,350,341.47	11	Bd of Dir	420,694.22	0	Debit Transfer	4,334,915.07
02	ALE	566,391.18	12	Supt Off	1,721,929.90	1	Credit Transfer	-4,334,915.07
03	Basic Education - Dropout Reengagement	477,744.66	13	Busns Off	2,019,949.14	2	Cert. Salaries	100,900,960.31
21	Sp Ed, Sup, St	29,279,645.48	14	HR	1,117,001.09	3	Class. Salaries	37,268,602.42
22	Sp Ed, Infants and Toddlers, State	1,953,749.74	15	Pblc Rltn	266,497.69	4	Employee Benefits	55,979,825.05
24	Sp Ed, Sup, Fed	3,191,823.26	21	Supv Inst	5,993,249.98	5	Supplies / Materials	15,544,817.61
25	Sp Ed, Infants and Toddlers, Federal	0.00	22	Lrn Resrc	2,351,984.51	7	Purchased Services	19,177,419.94
26	Sp Ed, Inst, St	0.00	23	Princ Off	13,927,258.14	8	Travel	294,809.11
29	Sp Ed, Oth, Fed	0.00	24	Guid/Coun	7,568,314.80	9	Capital Outlay	492,617.22
31	Voc, Basic, St	8,175,064.25	25	Pupil M/S	1,544,951.28	TOTAL ALL OBJECTS		229,659,051.66
34	MidSchCar/Tec	2,295,666.00	26	Health	11,391,239.14			
38	Voc, Fed	175,659.00	27	Teaching	133,568,546.16			
39	Voc, Other	0.00	28	Extracur	2,800,180.38			
45	Skil Cnt, Bas, St	4,220,556.23	29	Pmt to SD	0.00			
46	Skill Cntr, Fed	70,203.00	31	InstProDev	7,009,294.87			
47	Skil Cnt, Fac Upgrade	0.00	32	Inst Tech	1,717,255.14			
51	ESEA Disadvantaged, Fed	5,408,100.74	33	Curriculum	705,924.22			
52	Other Title, ESEA, Fed	1,164,156.36	34	Pro Learn	914,261.75			
53	ESEA Migrant, Federal	1,448,177.57	41	Supervisn	537,860.92			
54	Read First, Fed	0.00	42	Food	4,334,060.35			
55	LAP	11,469,947.77	44	Operation	8,505,577.65			
56	St In, Ctr/Hm, D	639,537.24	49	Transfers	-4,044,656.44			
57	St In, N/D, Fed	11,482.35	51	Supervisn	656,076.10			
58	Sp/Plt Pgm, St	2,315,853.83	52	Operation	2,833,128.17			
59	Inst. JAJ	0.00	53	Maintnce	435,249.25			
61	Head Start, Fed	0.00	56	Insurance	155,413.22			
62	MS, Pro Dv, Fed	0.00	59	Transfers	-287,042.44			
64	LEP, Fed	499,633.54	61	Supv Bldg	734,002.92			

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
65 Tran Biling, St	6,378,473.86	62 Grnd Mnt	1,082,737.49		
67 Ind Ed, Fd, JOM	0.00	63 Oper Bldg	6,207,366.27		
68 Ind Ed, Fd, ED	62,646.94	64 Maintnce	3,753,674.20		
69 Comp, Othr	0.00	65 Utilities	3,454,770.66		
71 Traffic Safety	0.00	67 Bldg Secu	41,808.79		
73 Summer School	0.00	68 Insurance	1,589,031.41		
74 Highly Capable	376,094.97	72 Info Sys	4,095,732.60		
75 Prof Dev, State	0.00	73 Printing	14,557.72		
76 Target Asst, Fed	0.00	74 Warehouse	521,170.41		
78 Yth Trg Pm, Fed	0.00	75 Mtr Pool	0.00		
79 Inst Pgm, Othr	823,066.89	83 Interest	0.00		
81 Public Radio/TV	0.00	84 Principal	0.00		
86 Comm Schools	0.00	85 Debt Expn	0.00		
88 Child Care	583,523.30	91 Publ Actv	0.00		
89 Othr Comm Srv	4,057,719.27	TOTAL ALL ACTIVITIES	229,659,051.66		
97 Distwide Suppt	26,583,122.53				
98 Schl Food Serv	5,287,845.93				
99 Pupil Transp	3,792,824.30				
TOTAL ALL PROGRAMS	229,659,051.66				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	84,590,859.31
2120	Salaries of Temporary EEs & Subs	2,738,237.35
2130	Non contracted Salaries	5,484,928.48
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	5,268,092.90
2160	Other Salaries	2,806,192.27
2170	Other Salaries NBCT	12,650.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	32,827,358.93
3120	Salaries of Temporary EEs & Subs	1,697,752.82
3130	Extra Time	2,526,220.96
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	250.00
3160	Other Salaries	217,019.71

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	7,528,683.70
4223	Federally Mandated Insurance-Classified	2,794,078.07
4232	Retirement Contribution - Certificated	15,036,361.29
4233	Retirement Contribution - Classified	4,681,012.28
4242	On-Behalf Payments - Certificate	8,549.16
4243	On-Behalf Payments - Classified	24,849.54
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	556,584.85
4263	Unemployment Compensation - Classified	171,357.41

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	111,851.31
4273	Worker's Compensation - Classified	91,856.92
4282	Health Benefits - Certificated	12,168,337.80
4283	Health Benefits - Classified	10,470,491.56
4292	Other Employee Benefits - Certificated	1,600,981.43
4293	Other Employee Benefits - Classified	734,829.73

Supplies, Non-Capital		Amount
5610	General Supplies	7,363,700.53
5626	Motor Vehicle Fuel	216,937.34
5630	Food	4,334,060.35
5640	Books and Periodicals	0.00
5650	Supplies - Technology Related	3,630,119.39

Purchased Services		Amount
7310	Office and Administrative Services	10,871,199.87
7311	Election Fees	92,781.23
7320	Professional Educational Services	0.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	526,261.61
7340	Other Professional Purchased Services	255,693.46
7341	Legal Services for District support	170,708.82
7342	Audit Services	0.00
7343	Other Legal Services	0.00
7350	Technical Services	414,129.34
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	801,313.27

	Purchased Services	Amount
7420	Cleaning Services	356,926.77
7431	Non-Technology-Related Repair and Maintenance	1,407,940.48
7432	Technology-Related Repair and Maintenance	972.90
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	88,198.39
7443	Rentals of Computers and Related Equipment	2,411.18
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	56,301.50
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	1,744,444.63
7530	Communications	169,509.56
7540	Advertising	0.00
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	33,354.65
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	554,150.16
7622	Electricity	1,631,122.12
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	0.00
7820	Settlements and Judgements Against the School District	0.00

Purchased Services		Amount
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	294,809.11

Capital Outlay		Amount
9710	Land and Improvements	47,994.80
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	444,622.42
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	229,659,051.66
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<u>Instructional Location</u>	<u>Amount</u>
Adams Elementary School	8,068,501.78
Barge-Lincoln Elementary School	6,822,018.56
Davis High School	22,881,575.35
Discovery Lab School	2,321,967.87
Early Childhood Center	4,888,858.81
Eisenhower High School	19,517,120.94
Franklin Middle School	8,656,145.34
Garfield Elementary School	5,640,257.63
Gilbert Elementary School	6,844,966.05
Hoover Elementary School	7,005,646.54
Juvenile Detention Center	529,410.18
Lewis & Clark Middle School	8,229,067.14
Martin Luther King Jr Elementary	6,062,101.40
Mcclure Elementary School Yakima	6,665,008.49
Mckinley Elementary School	4,202,405.51
Nob Hill Elementary School	4,974,953.12
Ridgeview Elementary	7,394,904.16
Ridgeview Group Home	188,453.89
Robertson Elementary	5,986,652.90
Roosevelt Elementary School	5,717,923.71
Stanton Academy	4,304,557.61
Washington Middle School	8,150,495.54
Whitney Elementary Yakima	5,325,503.62
Wilson Middle School	8,593,292.84
Yakima Adult Jail	0.00
Yakima Online	685,738.04
Yakima Open Doors	555,547.20
Yakima Satellite Alternative Programs	337,421.03
Yakima Valley Technical Skills Center	4,420,055.28
TOTAL INSTRUCTIONAL LOCATIONS	174,970,550.53

REPORT F196

Yakima School District No. 007

RUN DATE: 11/10/2020

E.S.D. 105

District Expenditure Summary by Location

RUN TIME: 8:27:09 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2020

Instructional Location

Amount

TOTAL NON-INSTRUCTIONAL LOCATIONS

54,688,501.13

TOTAL DISTRICT EXPENDITURES

229,659,051.66

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,406,748.17	0.00		1,008,709.13	626,744.26	580,626.75	31,245.41	149,174.13	10,248.49	0.00
22 Lrn Resrc	2,274,329.40	0.00		1,160,522.37	279,658.51	559,014.80	246,796.78	28,336.94	0.00	0.00
23 Princ Off	12,911,763.09	0.00		6,769,318.59	2,596,401.65	3,404,739.19	50,115.95	89,174.15	2,013.56	0.00
24 Guid/Coun	4,725,267.90	0.00		3,172,660.48	207,930.25	1,215,865.78	11,276.81	116,569.50	965.08	0.00
25 Pupil M/S	1,543,574.38	0.00		800.54	687,811.06	340,996.93	0.00	513,940.33	25.52	0.00
26 Health	2,420,467.40	0.00		1,026,121.33	565,443.47	616,535.78	78,678.89	133,018.58	669.35	0.00
27 Teaching	77,506,710.47	41,502.95		49,913,274.22	1,756,753.31	20,655,460.68	2,943,902.08	2,145,713.46	12,426.17	37,677.60
28 Extracur	2,787,069.09	167,555.02		1,032,099.61	705,394.18	366,439.64	166,902.02	303,914.15	23,533.62	21,230.85
29 Pmt to SD	0.00							0.00		
31 InstProDev	461,708.76	0.00		229,706.35	2,320.27	60,363.02	8,616.18	124,076.55	36,626.39	0.00
32 Inst Tech	330,834.01	0.00			219.10	46.52	32,095.70	298,472.69	0.00	0.00
33 Curriculum	350,984.84	0.00		0.00	0.00	0.00	350,984.84	0.00	0.00	0.00
34 Pro Learn	630,883.96	0.00		503,646.55		127,237.41	0.00	0.00	0.00	0.00
01 Total	108,350,341.4	209,057.97		64,816,859.17	7,428,676.06	27,927,326.50	3,920,614.66	3,902,390.48	86,508.18	58,908.45

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Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,790.75	0.00		0.00	0.00	0.00	2,790.75	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	142,686.36	0.00		43,713.49	57,271.09	41,684.08	0.00	0.00	17.70	0.00
24 Guid/Coun	102,063.59	0.00		72,439.28	0.00	29,624.31	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	316,720.55	0.00		191,084.50	5,643.82	69,878.91	634.74	3,478.58	0.00	46,000.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	2,129.93	0.00		1,726.95		402.98	0.00	0.00	0.00	0.00
02 Total	566,391.18	0.00		308,964.22	62,914.91	141,590.28	3,425.49	3,478.58	17.70	46,000.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	129,921.13	0.00		50,999.08	41,448.72	37,453.86	0.00	0.00	19.47	0.00
24 Guid/Coun	78,592.60	0.00		56,960.20	0.00	21,632.40	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	266,282.19	0.00		117,860.59	37,754.34	65,025.78	39,554.29	6,087.19	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,021.62	0.00		0.00	0.00	0.00	0.00	375.00	646.62	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,927.12	0.00		1,558.80		368.32	0.00	0.00	0.00	0.00
03 Total	477,744.66	0.00		227,378.67	79,203.06	124,480.36	39,554.29	6,462.19	666.09	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,409,218.70	0.00		697,720.42	324,163.86	371,819.93	11,431.73	1,669.39	2,413.37	0.00
22 Lrn Resrc	77,655.11	0.00		0.00	54,204.80	23,417.25	0.00	0.00	33.06	0.00
23 Princ Off	44,299.43	0.00		33,454.26	0.00	10,845.17	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	7,005,062.43	0.00		4,246,408.57	354.30	1,534,336.09	57,819.19	1,159,936.45	6,207.83	0.00
27 Teaching	20,284,373.55	2,522.57		7,612,867.30	5,667,768.01	6,387,051.91	61,435.98	544,815.05	7,912.73	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	283,535.80	0.00		203,032.33	2,903.23	73,804.88	86.52	3,428.74	280.10	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	44,214.95	0.00		0.00	0.00	0.00	44,214.95	0.00	0.00	0.00
34 Pro Learn	131,285.51	0.00		104,736.70		26,548.81	0.00	0.00	0.00	0.00
21 Total	29,279,645.48	2,522.57		12,898,219.58	6,049,394.20	8,427,824.04	174,988.37	1,709,849.63	16,847.09	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	1,953,749.74	0.00		0.00	0.00	0.00	0.00	1,953,749.74	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
22 Total	1,953,749.74	0.00		0.00	0.00	0.00	0.00	1,953,749.74	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	2,136.90	0.00		1,735.48	0.00	401.42	0.00	0.00	0.00	0.00
27 Teaching	3,189,686.36	0.00		1,123,941.22	976,104.96	1,055,254.51	2,285.67	32,100.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	3,191,823.26	0.00		1,125,676.70	976,104.96	1,055,655.93	2,285.67	32,100.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	428,054.04	0.00		205,354.60	79,994.27	101,663.95	4,113.78	33,491.49	3,435.95	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	201,769.02	0.00		109,051.58	35,711.70	55,095.83	1,909.91	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	7,298,046.62	9,716.93		4,087,859.59	0.00	1,543,608.93	1,282,884.95	285,712.49	12,993.23	75,270.50
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	153,690.91	0.00		101,411.01	0.00	36,352.86	1,495.50	6,484.60	7,946.94	0.00
32 Inst Tech	44,829.28	0.00			31,275.43	12,516.26	1,037.59	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	48,674.38	0.00		39,068.89		9,605.49	0.00	0.00	0.00	0.00
31 Total	8,175,064.25	9,716.93		4,542,745.67	146,981.40	1,758,843.32	1,291,441.73	325,688.58	24,376.12	75,270.50

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	165,189.16	0.00		92,171.51	26,146.28	40,604.62	43.25	6,223.50	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	310,650.03	0.00		213,400.48	15,714.34	81,486.03	49.18	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,627,578.31	0.00		990,758.44	0.00	382,619.92	233,612.83	20,476.02	111.10	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	134,716.60	0.00		97,571.65	0.00	35,443.95	0.00	1,701.00	0.00	0.00
32 Inst Tech	43,572.99	0.00			31,095.97	12,477.02	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	13,958.91	0.00		11,190.03		2,768.88	0.00	0.00	0.00	0.00
34 Total	2,295,666.00	0.00		1,405,092.11	72,956.59	555,400.42	233,705.26	28,400.52	111.10	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	137,779.63	0.00		0.00	0.00	0.00	84,135.45	14,481.18	0.00	39,163.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	37,879.37	0.00			0.00	0.00	37,879.37	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	175,659.00	0.00		0.00	0.00	0.00	122,014.82	14,481.18	0.00	39,163.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	692,874.45	0.00		279,649.30	160,573.59	168,978.60	15,773.82	15,588.52	469.96	51,840.66
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,039,209.90	8,660.51	0.00	1,458,370.24	0.00	564,269.44	230,512.87	651,018.18	4,055.18	122,323.48
28 Extracur	48.46	0.00		45.00	0.00	3.46	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,820.52	0.00		70.00	0.00	5.66	64.68	2,865.00	4,815.18	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	3,862.25	0.00		0.00	0.00	0.00	3,862.25	0.00	0.00	0.00
34 Pro Learn	18,121.91	0.00		14,644.26		3,477.65	0.00	0.00	0.00	0.00
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	5,414.82	0.00			0.00	0.00	0.00	5,414.82	0.00	0.00
63 Oper Bldg	160,073.14	0.00			98,564.80	45,071.56	12,516.16	3,920.62	0.00	0.00
64 Maintnce	8,536.55	0.00			0.00	0.00	3,324.35	5,212.20	0.00	0.00
65 Utilities	205,241.00	0.00					0.00	205,241.00		0.00
67 Bldg Secu	28.16	0.00			0.00	0.00	0.00	28.16	0.00	0.00
68 Insurance	79,325.07	0.00						79,325.07		
45 Total	4,220,556.23	8,660.51	0.00	1,752,778.80	259,138.39	781,806.37	266,054.13	968,613.57	9,340.32	174,164.14

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	64,203.00	0.00		0.00	0.00	0.00	64,203.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,000.00	0.00		0.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
46 Total	70,203.00	0.00		0.00	0.00	0.00	64,203.00	3,000.00	3,000.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	724,565.95	0.00		416,065.41	69,012.63	162,097.36	1,960.94	71,126.77	4,302.84	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	194,527.28	0.00		68,220.47	72,386.36	53,920.45	0.00	0.00	0.00	0.00
25 Pupil M/S	560.14	0.00		0.00	461.49	98.65	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,596,672.53	26,602.04		948,282.43	544,228.13	596,554.45	405,577.49	75,427.99	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,891,774.84	610.57		1,290,924.15	31.20	417,886.52	21,437.66	120,434.56	40,450.18	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	5,408,100.74	27,212.61		2,723,492.46	686,119.81	1,230,557.43	428,976.09	266,989.32	44,753.02	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	979,340.32	0.00		666,769.47	0.00	236,319.08	20,618.05	55,000.00	633.72	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	184,816.04	0.00		0.00	0.00	0.00	184,816.04	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	1,164,156.36	0.00	0.00	666,769.47	0.00	236,319.08	205,434.09	55,000.00	633.72	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	191,590.88	0.00		36,223.45	95,941.26	55,428.84	2,263.82	1,367.81	365.70	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	840,018.72	0.00		442.40	543,053.44	280,655.68	6,486.89	7,855.43	1,524.88	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	60.00	0.00		0.00	0.00	0.00	0.00	60.00	0.00	0.00
27 Teaching	399,267.26	19,568.46		151,706.09	12,971.48	38,721.77	24,615.96	151,683.50	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	17,240.71	0.00		13,913.28	0.00	3,327.43	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
53 Total	1,448,177.57	19,568.46		202,285.22	651,966.18	378,133.72	33,366.67	160,966.74	1,890.58	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	214,823.60	0.00		86,595.48	68,756.47	58,088.58	1,383.07	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	342,316.20	0.00		171,102.07	69,234.10	101,980.03	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	7,940,357.06	0.00		2,665,654.48	2,464,747.26	2,475,348.59	131,687.55	196,713.07	6,206.11	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,941,526.49	0.00		1,275,668.72	127.98	456,619.60	5,167.57	181,018.10	22,924.52	0.00
32 Inst Tech	942,538.01	0.00			0.00	0.00	942,300.29	237.72	0.00	0.00
33 Curriculum	48,806.14	0.00		0.00	0.00	0.00	48,806.14	0.00	0.00	0.00
34 Pro Learn	39,580.27	0.00		31,735.96		7,844.31	0.00	0.00	0.00	0.00
55 Total	11,469,947.77	0.00		4,230,756.71	2,602,865.81	3,099,881.11	1,129,344.62	377,968.89	29,130.63	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	5,713.68	0.00		0.00	4,694.35	1,019.33	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	629,233.06	0.00		462,967.53	6,419.60	157,768.79	1,446.30	630.84	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	4,590.50	0.00		3,717.81		872.69	0.00	0.00	0.00	0.00
56 Total	639,537.24	0.00		466,685.34	11,113.95	159,660.81	1,446.30	630.84	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	8,803.56	0.00		6,116.25	0.00	2,179.13	508.18	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,678.79	0.00		0.00	0.00	0.00	0.00	535.00	2,143.79	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
57 Total	11,482.35	0.00		6,116.25	0.00	2,179.13	508.18	535.00	2,143.79	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	23,123.75	0.00		0.00	1,107.41	235.51	1,479.59	20,301.24	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,753,842.43	0.00		1,352,712.05	13,861.91	319,669.91	42,668.87	24,881.18	48.51	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	289,915.33	0.00		83,795.13	103,325.83	48,883.91	10,672.44	36,947.04	6,290.98	0.00
32 Inst Tech	248,972.32	0.00			0.00	0.00	248,972.32	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	2,315,853.83	0.00		1,436,507.18	118,295.15	368,789.33	303,793.22	82,129.46	6,339.49	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	363,695.32	0.00		0.00	234,295.36	129,399.96	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	77,641.06	0.00		20,824.27	12,606.58	7,573.96	835.36	35,800.89	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	58,297.16	0.00		41,208.80	0.00	14,811.46	0.00	450.00	1,826.90	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	499,633.54	0.00		62,033.07	246,901.94	151,785.38	835.36	36,250.89	1,826.90	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	272,910.78	0.00		127,400.32	68,571.42	70,554.89	1,350.11	1,965.00	3,069.04	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	346,821.72	0.00		0.00	224,138.19	119,192.22	2,918.26	297.56	275.49	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,070,940.29	0.00		1,800,264.06	1,236,807.28	1,459,947.95	406,506.33	162,801.29	4,613.38	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	597,507.39	0.00		284,050.62	0.00	82,951.40	16,600.92	193,011.45	20,893.00	0.00
32 Inst Tech	68,629.16	0.00			0.00	0.00	41,160.52	27,468.64	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	21,664.52	0.00		17,400.42		4,264.10	0.00	0.00	0.00	0.00
65 Total	6,378,473.86	0.00		2,229,115.42	1,529,516.89	1,736,910.56	468,536.14	385,543.94	28,850.91	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	5.80	0.00		0.00	0.00	0.00	0.00	0.00	5.80	0.00
24 Guid/Coun	62,592.42	0.00		0.00	40,856.64	21,180.21	173.38	0.00	382.19	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	48.72	0.00		0.00	0.00	0.00	0.00	0.00	48.72	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	62,646.94	0.00		0.00	40,856.64	21,180.21	173.38	0.00	436.71	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	26,884.13	0.00		19,594.08	0.00	6,247.15	781.30	222.78	38.82	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	171,373.10	0.00		76,471.66	1,103.30	25,110.94	62,149.04	6,538.16	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	176,393.00	0.00		104,431.92	35.91	37,180.82	1,110.86	15,756.00	17,877.49	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,444.74	0.00		1,171.39		273.35	0.00	0.00	0.00	0.00
74 Total	376,094.97	0.00		201,669.05	1,139.21	68,812.26	64,041.20	22,516.94	17,916.31	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	127,344.27	0.00		57,063.92	33,945.69	35,251.34	142.70	400.71	539.91	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	616,404.71	0.00		287,160.86	135,922.21	172,567.38	16,784.82	3,026.62	942.82	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,077.91	0.00		4,440.60	475.64	1,161.67	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	73,240.00	0.00		0.00	0.00	0.00	73,240.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	823,066.89	0.00		348,665.38	170,343.54	208,980.39	90,167.52	3,427.33	1,482.73	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	9,762.67	0.00		0.00	8,020.11	1,742.56	0.00	0.00	0.00	0.00
27 Teaching	573,420.52	0.00		256.44	365,789.30	184,461.10	14,636.28	8,277.40	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	340.11	0.00			280.70	59.41	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	583,523.30	0.00		256.44	374,090.11	186,263.07	14,636.28	8,277.40	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	13,062.83	13,062.83		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	4,044,656.44	4,044,656. 44			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	4,057,719.27	4,057,719. 27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	420,694.22	0.00			60.71	12.96	3,422.59	410,457.11	6,740.85	0.00
12 Supt Off	1,721,929.90	0.00		761,900.53	448,023.91	389,843.83	37,049.17	81,149.97	3,962.49	0.00
13 Busns Off	2,019,949.14	0.00		270,398.93	1,124,988.74	463,101.45	27,703.24	133,623.35	133.43	0.00
14 HR	1,117,001.09	0.00		216,593.94	567,285.85	262,769.17	1,774.19	67,802.42	775.52	0.00
15 Pblc Rltn	266,497.69	456.75		0.00	138,836.30	42,394.86	3,928.91	80,690.63	190.24	0.00
25 Pupil M/S	816.76	0.00		0.00	0.00	0.00	0.00	775.00	41.76	0.00
61 Supv Bldg	734,002.92	0.00		0.00	555,538.37	176,774.58	0.00	0.00	1,689.97	0.00
62 Grnd Mnt	1,077,322.67	0.00			665,048.05	263,373.80	128,780.94	20,119.88	0.00	0.00
63 Oper Bldg	6,047,293.13	0.00			3,790,549.14	1,702,955.73	508,021.97	44,990.99	775.30	0.00
64 Maintnce	3,745,137.65	0.00	-2,759.44		1,300,490.93	454,264.21	568,551.71	1,376,120.49	474.95	47,994.80
65 Utilities	3,249,529.66	0.00	0.00		0.00	0.00	0.00	3,249,529.66	0.00	0.00
67 Bldg Secu	41,780.63	0.00			0.00	0.00	17,301.89	24,478.74	0.00	0.00
68 Insurance	1,509,706.34	0.00					0.00	1,509,706.34		0.00
72 Info Sys	4,095,732.60	0.00	0.00	0.00	1,847,976.23	664,745.15	235,816.32	1,346,910.06	284.84	0.00
73 Printing	14,557.72	0.00	-456.75	0.00	6,136.96	2,416.55	0.00	6,460.96	0.00	0.00
74 Warehouse	521,170.41	0.00	0.00	0.00	116,094.47	39,748.70	334,196.85	31,130.39	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	26,583,122.53	456.75	-3,216.19	1,248,893.40	10,561,029.66	4,462,400.99	1,866,547.78	8,383,945.99	15,069.35	47,994.80

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	537,860.92	0.00		0.00	346,568.06	133,954.17	799.66	56,308.39	230.64	0.00
42 Food	4,334,060.35	0.00					4,334,060.35	0.00		
44 Operation	4,460,581.10	0.00			2,626,064.95	1,558,305.29	161,483.73	61,012.48	2,598.32	51,116.33
49 Transfers	-4,044,656.44		-							
			4,044,656.44							
98 Total	5,287,845.93	0.00	-	0.00	2,972,633.01	1,692,259.46	4,496,343.74	117,320.87	2,828.96	51,116.33
			4,044,656.44							

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	656,076.10	0.00		0.00	484,825.41	163,689.61	3,020.98	4,317.26	222.84	0.00
52 Operation	2,833,128.17	0.00			1,563,896.69	965,645.90	154,214.94	149,290.64	80.00	0.00
53 Maintnce	435,249.25	0.00			177,638.85	73,449.39	165,143.70	18,680.74	336.57	0.00
56 Insurance	155,413.22							155,413.22		
59 Transfers	-287,042.44		-							
			287,042.44							
99 Total	3,792,824.30	0.00	-	0.00	2,226,360.95	1,202,784.90	322,379.62	327,701.86	639.41	0.00
			287,042.44							

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	43,181.81
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	7,255,045.92
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	4,214,899.99
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	11,469,947.77

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

0.00

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)

0.1309

a) Total All Programs (SYSTEM CALCULATED)

229,659,051.66

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

26,583,122.53

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)

203,075,929.13

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

92,781.23

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

126,494.61

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

52,015.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

2,830.29

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

88,184.92

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

388,015.06

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

300,559.40

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

DISTORTING ITEMS

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

194,574.16

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

194,304.50

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

46,155.45

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

170,708.82

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

266,497.69

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, and added to the federal unrestricted indirect expenditure pool.

62,902.33

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

190,489.00

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

COUNTY: 39 Yakima

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	203,075,929.13	444,622.42		4,334,060.35			198,297,246.36
PROGRAM 97 ACTIVITIES							
11 Board of Directors	420,694.22	0.00		92,781.23	111,048.72	216,864.27	
12 Superintendent's Office	1,721,929.90	0.00		126,494.61	1,595,435.29	0.00	
13 Business Office	2,019,949.14	0.00		52,015.00		1,967,934.14	
14 Human Resources	1,117,001.09	0.00		2,830.29		1,114,170.80	
15 Public Relations	266,497.69	0.00			0.00	266,497.69	
25 Pupil Management and Safety	816.76	0.00		0.00	816.76	0.00	
61 Supervision	734,002.92	0.00		0.00	734,002.92	0.00	
62 Grounds Maintenance	1,077,322.67	0.00		88,184.92	989,137.75	0.00	
63 Operation of Buildings	6,047,293.13	0.00		388,015.06	5,659,278.07	0.00	
64 Maintenance	3,745,137.65	47,994.80		300,559.40	3,396,583.45	0.00	
65 Utilities	3,249,529.66	0.00		0.00	3,249,529.66	0.00	
67 Building and Property Security	41,780.63	0.00		0.00	41,780.63	0.00	
68 Insurance	1,509,706.34	0.00		0.00	1,509,706.34	0.00	
72 Information Systems	4,095,732.60	0.00		194,574.16	3,710,669.44	190,489.00	
73 Printing	14,557.72	0.00		0.00		14,557.72	
74 Warehousing	521,170.41	0.00		194,304.50		326,865.91	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	26,583,122.53	47,994.80	0.00	1,439,759.17	20,997,989.03	4,097,379.53	

COUNTY: 39 Yakima

Fiscal Year 2019-2020

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	229,659,051.66	492,617.22	0.00	5,773,819.52		198,297,246.36	
Unallowable Costs				-20,997,989.03		20,997,989.03	
TOTALS	229,659,051.66	492,617.22	0.00	5,773,819.52	4,097,379.53	219,295,235.39	

*** FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION ***

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	3,820,063.04
2. FY 17-18 DIRECT EXPENDITURES	211,829,089.83
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	-363,376.63
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	3,456,686.40
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0163

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	4,097,379.53
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	-363,376.63
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,734,002.89
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	219,295,235.39
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0163
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,574,512.33
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	159,490.55
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	4,256,870.08
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0194

COUNTY: 39 Yakima

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	203,075,929.13	444,622.42		4,334,060.35			198,297,246.36
PROGRAM 97 ACTIVITIES							
11 Board of Directors	420,694.22	0.00		92,781.23	111,048.72	216,864.27	
12 Superintendents Office	1,721,929.90	0.00		126,494.61		1,595,435.29	
13 Business Office	2,019,949.14	0.00		52,015.00		1,967,934.14	
14 Human Resources	1,117,001.09	0.00		2,830.29		1,177,073.13	
15 Public Relations	266,497.69	0.00			0.00	266,497.69	
25 Pupil Management and Safety	816.76	0.00		0.00		816.76	
61 Supervision	734,002.92	0.00		0.00		734,002.92	
62 Grounds Maintenance	1,077,322.67	0.00		88,184.92		989,137.75	
63 Operation of Buildings	6,047,293.13	0.00		388,015.06		5,659,278.07	
64 Maintenance	3,745,137.65	47,994.80		300,559.40		3,396,583.45	
65 Utilities	3,249,529.66	0.00		0.00		3,249,529.66	
67 Building and Property Security	41,780.63	0.00		0.00		41,780.63	
68 Insurance	1,509,706.34	0.00		0.00		1,509,706.34	
72 Information Systems	4,095,732.60	0.00		194,574.16		3,901,158.44	
73 Printing	14,557.72	0.00		0.00		14,557.72	
74 Warehousing	521,170.41	0.00		194,304.50		326,865.91	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	26,583,122.53	47,994.80	0.00	1,439,759.17	111,048.72	25,047,222.17	

COUNTY: 39 Yakima

Fiscal Year 2019-2020

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	229,659,051.66	492,617.22	0.00	5,773,819.52		198,297,246.36	
Unallowable Costs				-111,048.72		111,048.72	
Totals	229,659,051.66	492,617.22	0.00	5,773,819.52	25,047,222.17	198,408,295.08	

*** FIXED WITH CARRY-FORWARD UNRESTRICTED INDIRECT RATE CALCULATION ***

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	30,350,928.37
2. FY 17-18 DIRECT EXPENDITURES	185,381,703.89
3. FY 17-18 OVER (UNDER) RECOVERY	3,831,581.85
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	34,182,510.22
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.1844

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	25,047,222.17
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	3,831,581.85
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	28,878,804.02
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	198,408,295.08
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1844
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	36,586,489.61
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-7,707,685.58
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	17,339,536.58
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0874

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	108,350,341.47	85,919,280.06	1,303,197.00	21,127,864.41
02 Alternative Learning Experience (ALE)	566,391.18	550,623.74	6,824.00	8,943.44
03 Dropout Reengagement	477,744.66	469,175.12	2,653.00	5,916.54
31 Vocational-Basic, State	8,175,064.25	8,175,064.25	0.00	0.00
34 Middle School Career and Tech. Ed., State	2,295,666.00	2,295,666.00	0.00	0.00
45 Skill Center-Basic, State	4,220,556.23	4,220,556.23	0.00	0.00
97 Districtwide Support	26,583,122.53	25,023,169.10	1,194,750.79	365,202.64
TOTAL BASIC EDUCATIONAL PROGRAMS	150,668,886.32	126,653,534.50	2,507,424.79	21,507,927.03
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	29,279,645.48	22,926,981.94	250,607.00	6,102,056.54
22 Special Education - Infants and Toddlers - State	1,953,749.74	1,953,749.74	0.00	0.00
24 Special Education-Supplemental, Federal	3,191,823.26	0.00	3,191,823.26	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	175,659.00	0.00	175,659.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	70,203.00	0.00	70,203.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	5,408,100.74	0.00	5,408,100.74	0.00
52 Other Title Grants Under ESEA, Federal	1,164,156.36	0.00	1,164,156.36	0.00
53 ESEA Migrant, Federal	1,448,177.57	0.00	1,448,177.57	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	11,469,947.77	11,469,947.77	0.00	0.00
56 State Inst, Centers and Homes	639,537.24	639,537.24	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	11,482.35	0.00	11,482.35	0.00
58 Special and Pilot Programs, State	2,315,853.83	2,315,853.83	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	499,633.54	0.00	499,633.54	0.00
65 Transitional Bilingual, State	6,378,473.86	6,378,473.86	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	62,646.94	0.00	62,646.94	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	376,094.97	376,094.97	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	823,066.89	647,876.16	3,777.00	171,413.73
TOTAL OTHER INSTRUCTIONAL PROGRAMS	65,268,252.54	46,708,515.51	12,286,266.76	6,273,470.27
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	583,523.30	0.00	124,945.12	458,578.18
89 Other Community Services	4,057,719.27	0.00	0.00	4,057,719.27
98 School Food Services	5,287,845.93	235,835.00	5,051,438.37	572.56
99 Pupil Transportation	3,792,824.30	3,792,487.73	0.00	336.57
TOTAL OTHER PROGRAMS	13,721,912.80	4,028,322.73	5,176,383.49	4,517,206.58
TOTALS	229,659,051.66	177,390,372.74	19,970,075.04	32,298,603.88

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 18 - 19 Actual (A)	FY 19 - 20 Actual (B)
Preliminary FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	27,858,109.36	29,279,645.48
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	408,806.64	180,275.27
4. Equals aggregate special education expenditures for resident special education students.	27,449,302.72	29,099,370.21
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	1,650,067.49
Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,214.45	2,236.89
7. Expenditures per pupil (line 4/line 6).	12,395.53	13,008.85
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	613.32
Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	5,299,720.85	6,102,056.54
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	802,335.69
11. Expenditures per pupil (line 9/line 6).	2,393.24	2,727.92
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	334.68

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Description	Operation	FY 2019 - 20		FY 2018 - 19		<u>Food Services Deficit Calculation</u>	
		FY 2019 - 20	FY 2018 - 19	FY 2019 - 20	FY 2018 - 19	FY 2019 - 20	FY 2018 - 19
Total Expenditures	+ (plus)	229,659,051.66	225,347,181.62	Total Program 98	+	5,287,845.93	9,510,287.96
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	70,238.03	68,329.23
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	-	165,596.83	224,919.88
Child Care	- (minus)	583,523.30	418,138.97	Revenue 4398 (State)	-	0.00	0.00
Other Community Services	- (minus)	4,057,719.27	15,223.83	Revenue 6198 (Fed)	-	6,271,626.86	8,986,714.35
School Food Services	- (minus)	5,287,845.93	9,510,287.96	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	-	518,003.99	508,608.89
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 7198 (Other)	-	0.00	0.00
Capital Outlay, All Object 9	- (minus)	492,617.22	1,214,960.10	Revenue 8198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	- (minus)	154,514.73	164,077.88	TOTAL FOOD SERVICES DEFICIT	-	-1,737,619.78	-278,284.39
Federal, Special Purpose Revenue	- (minus)	25,556,579.07	24,829,350.38	Note:			
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	6,271,626.86	8,986,714.35	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	518,003.99	508,608.89	a negative amount, zero dollars			
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00	are displayed.			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00				
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00				
Capital Outlay, Voc, Fed	+ (plus)	39,163.00	48,502.60				
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00				
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00				

Description	Operation	FY 2019 - 20	FY 2018 - 19
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus) 0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus) 0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus) 0.00	0.00
Capital Outlay, Read First, Fed	+	(plus) 0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus) 0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus) 0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus) 0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus) 0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus) 0.00	0.00
Capital Outlay, LEP, Fed	+	(plus) 0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus) 0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus) 0.00	0.00
Capital Outlay, Comp, Othr	+	(plus) 0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus) 0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus) 0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus) 0.00	0.00
Capital Outlay, Public Radio/TV	+	(plus) 0.00	0.00
Capital Outlay, Comm Schools	+	(plus) 0.00	0.00
Capital Outlay, Child Care	+	(plus) 0.00	0.00
Capital Outlay, Othr Comm Srv	+	(plus) 0.00	0.00
Capital Outlay, Food Services	+	(plus) 51,116.33	99,527.73
Total Expenditures for Preliminary Maintenance of Effort	=	(equals) 200,406,162.32	198,838,496.07

FY 2019 - 20/FY 2018 - 19 1.01

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	8,175,064.25	7,772,490.49
Program 34, Middle School Career and Technical Education-State	+ (plus)	2,295,666.00	1,731,270.89
Program 38, Vocational--Federal	+ (plus)	175,659.00	172,971.85
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	4,220,556.23	4,339,030.25
Program 46, Skill Center--Federal	+ (plus)	70,203.00	77,388.63
Secondary Vocational Education Revenue	- (minus)	178,522.00	258,028.78
Skill Center Revenue	- (minus)	71,347.00	78,992.37
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	14,687,279.48	13,756,130.96
	FY 19-20 / 18-19		1.06

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.028	**Warning** Your district has not reported expenditures in Program 59, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
Informational	1.029	**Warning** Your district has not reported revenues in 4159, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	11,394,890.13	11,395,272.71
Informational	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	521,170.41	0.00
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	616.39	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	2,727.91	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	1,650,067.49	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	802,335.69	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	198,668,542.54	198,560,211.68
Informational	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?	0.00	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	7,875,746.72	7,876,008.21

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits